

paid the lowest. There were no States in 2007 in which the wealthy families paid taxes at a higher rate than the middle and low classes.

The current tax system affects families in high-income brackets much differently than it affects those in the low- and middle-income brackets. First, wealthy families receive many tax deductions. The government, on average, pays for about 35 percent of high-income families' taxes. A second way in which the wealthy are not affected by the tax system as much as lower class families is that they generally do not have to pay as much income tax. The average millionaire does not earn their money from working; they earn money from their investments. Taxes on long-term investments are lower than taxes on income because the government wants to encourage consumers to spend money. However, this means that wealthy families that earn money from investments pay lower taxes than middle- and low-income working families.

Finally, the families in the top income brackets are almost never hurt by the current tax system because some politicians do all they can to protect the wealthy. Some politicians believe that as long as the wealthy families have money to spare, they will make investments that will benefit the economy and the lower classes. While this theory may or may not be true, the higher classes continue to have lower tax rates than the middle and low classes. The United States' current tax system clearly benefits wealthy families.

Wealthy families are not the only ones that benefit from this system of taxation in the United States. Poor families are often given benefits as well. While families in high-income tax brackets receive many breaks on their taxes, they are not the only people that receive these breaks. Families that are considered to be in poverty by the United States Government are many times given breaks on their taxes as well. For example, the Earned Income Tax Credit, or EITC, is given to many low-income families in this country. This tax credit gives families money back to help relieve the burden of taxes. In some cases, the EITC gives families back more money than they originally paid in government taxes. In some cases, poor families also receive benefits from the current tax system because in some cases the members of the family do not work. In families in which no one works, there are no income taxes or payroll taxes. These families instead receive assistance from welfare. There is no tax on money received from welfare, so families receiving this aid that do not earn additional income from a job do not pay any income taxes. Consequently, the tax system in the United States can be beneficial to low-income families.

In the current tax system, there are certain advantages to being in either high-income families or low-income families, but what happens to those families that fall in the middle? The majority of Americans are hardworking citizens that earn a moderate salary. These citizens are the ones that have to pay for the benefits that others receive. For example, when the wealthy receive tax deductions, the government receives less money as revenue, and the people that fall in the middle are the ones that suffer.

The less money the government has, the less it can provide funding to programs that benefit middle-income families, such as education funding, libraries, and government aid for skyrocketing college costs. A second way in which the middle class is hurt by tax deductions is when poor families receive tax credits. As previously mentioned, sometimes when families receive the EITC, they receive more money from the government than they originally paid.

This money comes from money taken straight from taxpayers. Middle-income families are many times forced to pay the highest tax rates out of any of the income brackets, and they receive no special treatment from the United States government.

In conclusion, in the United States today, most of the burdens of taxation are put onto the average middle-income working families. The system of taxation is extremely unfair for working families; they work their entire lives to have a large part of their income taken away from them by the government when people in both high- and low-income brackets receive special treatment from the government. The average American family falls in the middle-income category, and in the current tax system, this family, the heart and soul of America, is the one that ultimately suffers.

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HONORING LAW ENFORCEMENT OFFICERS

The SPEAKER pro tempore. The Chair recognizes the gentleman from Washington (Mr. REICHERT) for 5 minutes.

Mr. REICHERT. Mr. Speaker, I rise today to recognize the nearly 1 million law enforcement officers who work day and night to protect all of us. All of us sleep more soundly at night knowing that the brave men and women of law enforcement are in our communities patrolling, protecting, and watching over our homes and businesses. They do so bravely and selflessly, and they do not ask for recognition. They put their lives on the line knowing the risks, and they take those risks on with unwavering courage.

I worked for 33 years as a law enforcement officer before I came to Congress. I didn't do that because I wanted to be the sheriff of King County in Seattle. I didn't do it because I wanted to be a Member of Congress. I did it because I wanted to serve my community by protecting it and making a difference. I found that I wasn't alone. Each of my law enforcement colleagues carried in them the heart of a servant.

So this week, National Police Week, is bittersweet for all of us in law enforcement because we remember the tragedy of our fellow officers' loss. Already this year, 40 officers have been killed in the line of duty.

Tuesday was Peace Officer Memorial Day, a day to remember the brave brothers and sisters killed in the line of duty. We've lost them; they're gone, but they're not forgotten.

Why do law enforcement officers come together today during this week in Washington, D.C., and on this memorial event? To share the fellowship and remember, because we made a promise. Everyone in this room has made a promise and everyone across this country has made a promise, Mr. Speaker, to never forget—to never forget the pain, the suffering, the feeling of great loss, the brokenness of families, the sadness that will touch that family for the rest of their lives. We

made a promise to never forget not only those sad times, the feelings of brokenness and loneliness, but those good times, the funny stories we hear.

I have two friends killed in the line of duty, one in June of 1982. He was my good friend and partner, Sam Hicks. He was shot and killed. But I remember a night when he and I, together, went to catch a robber. We surrounded the house, just the two of us. It was pitch dark outside, and all of a sudden I heard Sam scream, Run, DAVE, run.

So when Sam said "run," I ran. And I ran. Then I heard a barking dog. I looked and saw that Sam was being chased by a large dog. Sam and I jumped in our police car and I peeled out, headed out of the driveway because the lights were coming on inside the house where the robber was, and I began to smell something a little bit funny. Well, what happened is that Sam decided he was going to mace the dog, but instead he maced himself.

That's one of the stories I remember about my good friend Sam. He also taught me how to tie a tie. I only know one knot. It's the knot that I'm wearing today.

My good friend, Mike Raburn, who went to the academy with me, saved my life one night. I was directing traffic in Federal Way just south of Seattle, and I didn't know it, but someone behind me had run up behind me with a knife with the knife raised in the air. Mike had just driven up, and the guy was running toward me to stick the knife in my back. Mike tackled him and saved my life.

I remember those good times. I remember those bad times. We can never forget the sacrifice of our law enforcement men and women. We are all safe today. You can be in this Hall today, Mr. Speaker. We can all be here today, we can walk on the streets safe knowing that our brothers and sisters in law enforcement are there to protect us.

Now, you can help them. This week we passed the Blue Alert bill. All you need to do is watch for those, like those AMBER Alert, the Blue Alert signals on your freeway signs. If an officer has been shot or killed, you'll see information on those signs. Call in.

We can work together to keep the communities safe, because if they hurt a cop, if they kill a cop, they'll hurt somebody, somebody in the community. So help us by participating in Blue Alert.

And also, I ask of you today, Mr. Speaker, and everyone listening across the great Nation of this United States of America to never forget.

God bless you. Thank you.

ASIAN PACIFIC AMERICAN HERITAGE MONTH

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from Guam (Ms. BORDALLO) for 5 minutes.

Ms. BORDALLO. Mr. Speaker, I rise today in honor of Asian Pacific American Heritage Month and to recognize